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Previous References

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(194/
Ml)

Ml File No 112-41
Serial Nos 30 31

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos 2

Part B for Feb 1942

SUBJECT

Renewal of the levy of shop tax in
the Scollaghatta Town Municipality

To the D C Kolar
Comptroller

sl 31) L 7396-7 dt 17-2-42
Sanctions the

2/24/2/42

Serial
No

Letter no A S C 879/40-41 dated
3 " 41 from the Deputy Commr
Kolar Dist., requesting sanction
sanction to the proposal of the
Siddlaghatta Town Municipal Council
to revise the levy of shop tax
at the place

1- The required formalities
have been observed

Flag T

V/A Comparative Statement^x
showing the rates of shop tax which
were in force prior to its dis-
continuance and the proposed rates;
is enclosed with the records

Under Schedule VI of the
Mysore Town Municipalities Act-1933
the Maximum rates of tax on shops
have been prescribed and in the
classification made by the Siddlaghatta
Town M.C.C. the first three classes
referred to in the said Schedule have
been omitted and an additional class
has been added as class VII. This devia-
tion from the Schedule prescribed in
T.M.A was perhaps not necessary as
the rates fixed in the Schedule fix only

Renewal of Shop tax in the Suddaghatta Town Municipality

2680

2

HL File No

of 1941

General and Revenue
Secretariat

Serial
No

The maximum rate and the mch could have brought - their rates under the classes fixed in the Schedule of the Act - Class IV in the proposed Schedule has been further subdivided into three classes as (a), (b) and (c). This may perhaps be recast - and the lines of the Schedule of the Act -

4 The recommendation of the D C is submitted for orders
The D C considers that the rates are more reasonably differentiated
The proposal may perhaps be sanctioned

28/11/41 The rates proposed prescribed in Schedule VI attached to the Mysore Town

11/12/41 The Act 1933 are as follows - prepared by the Suddaghatta Municipality

1 st lot -	Rs 30	IV (a)	Rs 10
2 nd lot -	Rs 25	IV (b)	Rs 8
3 rd lot -	Rs 20	IV (c)	Rs 6
4 th lot -	Rs 10	V	Rs 4
5 th lot -	Rs 4	VI	Rs 2
6 th lot -	Rs 2	VII	Rs 1

no shops of these classes

The rates prescribed in the schedule are the maximum & the mch may fix the rates according to local conditions Hence - instead of having

levy of Shop tax in Bangalore M. Corp
 2680/2

General and Revenue
 Secretariat

File No

of 194

[App F III-2

Serial
 No

Three sub-classes under the IV part,
 the I class shops may begin with B/10
 and the 6th class may have Re 1/2 as
 follows

I class - Rs 10

II class - Rs 8

III class - Rs 6

IV class - Rs 4

V class - Rs 2

VI class - Re 1

The above classification would be according
 to the statute. As the present proposals
 have been observed, the proposal to
 introduce a new class to levy shop
 tax at the above rates may be
 approved

Law Secy for
 29.11.41

9 May be approved

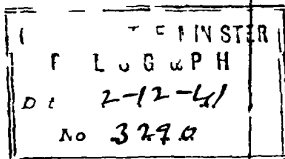
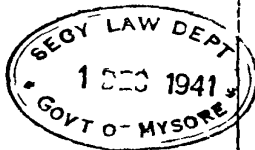
Munster
 (S.G.)

Hm
 2
 11/12/41
 for

10) when is the explanation of
 the B. Suryanarayana, it may
 be put up

for
 4 12 41

Hm
 5 12 41
 for



Plan
 1. 1st Shree...
 2. 2nd Shree...
 3. 3rd Shree...
 4. 4th Shree...
 5. 5th Shree...
 6. 6th Shree...
 7. 7th Shree...
 8. 8th Shree...
 9. 9th Shree...
 10. 10th Shree...

9th was found
 on 12/12/41
 NOTE - Cont. Sl. est
 3/142 sent to

2680 Levy of Shop tax in the Siddaghatta Town Muz-
H/L File No 112

of 1941

General and Revenue
Secretariat

Serial
No

11) The previous papers containing the
explanation of Mr B-S Suryanarayana
are placed below as directed

Flag - C

1/11/42
3/11/42
8/11/42

11 For orders Refce para 10
- Supra

Minstr) ✓
255

Law secy) for
3/11/42

Hm
2
5-1-42

for

44

30-1-42

Hm
4-2-42

for

Submitted with draft G.O. Sanctioning

for 18
8-2-42

In approval

Law secy) for

Hm
14-2-42

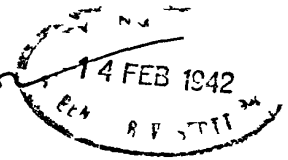
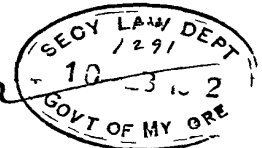
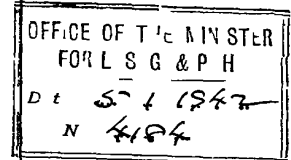
issue

14/2/42

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The by-borne, Kolak Dist-
The Comptroller to Govt-
No 27396-97 d 17-2-42

Sanctions the recommendation of
the by-borne / Kolak Dist-



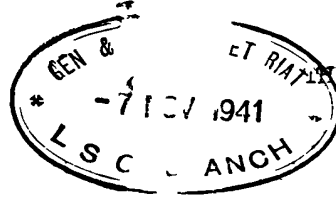
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GOVERNMENT OF MYSORE

2680/L

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Add

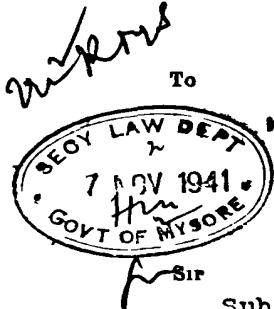
No A 5 C 879/40-41
Encls Records



OFFICE OF
DEPUTY COMMISSIONER,
KOLAR DISTRICT,

Date 3rd November 1941

Mu 112-41-30



To

H V NARAYANA RAO, Esqr, B A, LL B,
Secretary to the Government of Mysore,
LAW DEPARTMENT, B a n g a l o r e

Subject - Revival of Shop Tax in the Sidlaghatta Town Municipality

Adverting to this office letter of even No dated 17/3/1941 forwarding the explanation of Mr B S Suryanarayana, Personal Assistant to the Deputy Commissioner, Bangalore District for the discontinuance of the levy of shop tax in the Sidlaghatta Town Municipality in the year 1934-35 and promising to send a further report regarding the proposal of the Municipal Council to revive the tax, I have the honour to forward herewith the entire records relating to the proposal and to state as follows -

The Municipal Council, Sidlaghatta agreed in their resolutions passed on the marginally noted dates to re-impose shop tax in the town

Dated, 12/3/1940	)	subject to certain modifications as noted below		
" 23/6/1940	)			
" 3/10/40	)	Grade of	Old rate	Proposed rate
" 28/12/40	)	shops	per annum	
" 25/1/1941	)		Rs	
-----		Ist Class	10	) No shops of these classes
		IInd Class	8	
		IIInd Class	7	
		IVth (a) Class	4	
		IVth (b) Class	-	
		IVth (c) Class	-	
		Vth Class	2	
		Vith Class	1	) 10 8 6 4 2 1
		VIth Class	-	

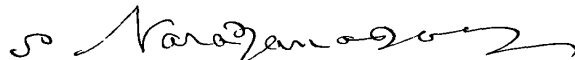
It will be seen from the above, that the rates now proposed by the Municipal Council are more reasonably differentiated than the rates existing previously in the Municipality and that they are well within the Maximum limit prescribed in each case in schedule VI to Section 61 (xii) of the Town Municipal Act. The Municipal Council were asked to cause the proposal to be notified to the inhabitants of the town and

and to consider any objections thereto, as required under Section 62 of the Town Municipal Act

The proposal to reimpose shop tax at the rates noted above is reported to have been notified to the inhabitants of the town on 6/6/1941 and no objections are reported to have been received thereto. This fact was recorded by the Municipal Council at their meeting held on 1/10/1941 and the Council resolved to levy tax on Silk Kotis, also and to obtain sanction of Government to the two proposals together, Viz, Revival of shop tax and levy of tax on silk Kotis. As suggested by this office, the Council have resolved at their subsequent meeting held on 14/10/1941, to obtain sanction of Government to the revival of shop tax in the first instance and to take action separately regarding the other proposal.

As the formalities prescribed under the Act have all been observed and as the rates now proposed are within the maximum limit prescribed for each class of shops in the Act there seems to be no objection to sanction the proposal especially in view of the fact that it is calculated to augment the resources of the Municipal Council. Sanction of Government, may, in these circumstances be kindly obtained to the proposal. Copies of the resolutions of the Municipal Council referred to above are enclosed in the records for kind perusal.

I have the honour to be,
Sir,
your most obedient servant,



DEPUTY COMMISSIONER, 4/11
POLAR DISTRICT

g/m

DPR 2

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

()
the 193

Section

112

File No

112-41

Serial No.

31

Proceedings of the Government of
His Highness the Maharaja of Mysore

Date of issue 17th Feb 1932 Read—

Signed by H. G. Ramaswami
Narasimha

May this be—

- (i) printed?
- (ii) treated as a standing order?
- (iii) published in the Gazette
English Part?
- (iv) translated?
- (v) placed at the disposal of the press?
- (vi) published in the Gazette
Kannada Part?

Correspondence ending
with letter no A 5-879/40-41
dated 3-11-41 from the Dy Commr,
Kolar Dist, stating that
the Sadlaghatta Town H.B.
the levy of Shop-tax was being
levied in the Sadlaghatta
Order thereon—No.
Town H.B. 1/4 up to the year
1934-35 and was disconti-
nued since that year without
the sanction of the competent
authority and requesting,
in the circumstances stated,
sanction to the resolution
of the said order to

revenue the levy of the shop-tax there was no
 at the place and adding that in response to the
 with the calling for objections to
 reimpose the tax in question, the

order no 27396-97

Sanctioned with effect from 1-7-42, (for appn.)

The rates
 as noted below

Sort of Shop	Rate of tax
I class	Rs 10 per year
II	Rs 8
III	Rs 6
IV	Rs 4
V	Rs 2
VI	Rs 1

for the 14/2/42
 for Secy to Govt
 Law Dept

to
 Mr D C Kolar (AK) ✓
 Mr Comptroller ✓

List of Enclosures

Copied by

Examined by

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

M.S.

Read -

Correspondence ending with letter No A 5 C 879/40-41 dated 3rd November 1941 from the Deputy Commissioner, Kolar District, stating that Shop-tax was being levied in the Sidlaghatta Town Municipality up to the year 1934-35 and was discontinued since that year without the sanction of the competent authority and requesting, in the circumstances stated, sanction to the resolution of the said Municipal Council to revise the levy of the Shop-tax at the place and adding that there was no response to the notification calling for objections to re-impose the tax in question

ORDER NO L

7396-97/MC 112-41-31

Bangalore, dated, the 17th February 1942

Sanctioned with effect from 1-7-1942 at the rates noted below:-

<u>Sort of Shop</u>	<u>Rate of tax</u>
Ist Class	Rs 10/- per year
IIInd Class	" 8/- "
IIIrd Class	" 6/- "
IVth Class	" 4/- "
Vth Class	" 2/- "
VIth Class	" 1/- "

For *Secretary to Government,*
Law Department

To
The Deputy Commissioner, Kolar (with records)
The Comptroller to Government

3755/1
D O No A5 C 879/40-41
Encl one

OFFICE OF THE DEPUTY COMMISSIONER
KOLAR DISTRICT

Dated Kolar the 25th December 1941

12/12/41
Dear Sir,

With reference to your letter No L 5419 dated 23-12-1941 requesting to send a copy of this office letter No A5 C 879/40-41 dated 17-3-41 regarding the discontinuance of shpp-tax in the Sidlaghatta Town Municipality since the year 1934-35 I enclose herein a copy of the letter as desired. The explanation of Mr B S Suryanarayana, B A, B Sc, for the discontinuance of the tax was forwarded in original with this office letter dated 17-3-41 - - - - -

Yours sincerely

Behannappa
25/12/41
District Sheristadar,
Kolar District

To

The Superintendent,
L S G Branch, G R S
Bangalore

VFR

12

Letter No A5 C 879/40-41 dated, ~~Bangalore~~ Kolar 17-3-1941 from the Deputy Commissioner, Kolar District, to the Secretary to Government of Mysore, Law Department, Bangalore

In continuation of this office letter of even number dated 27-9-1940, regarding the discontinuance of shop-tax in the Sidlaghatta town Municipality since the year 1934-35, I have the honour to forward herewith the explanation in original offered by Mr B S Suryanarayana, B A , B Sc , Personal Assistant to the Deputy Commissioner, Bangalore District, who was the Amildar President of the Sidlaghatta Town Municipality during the period when the levy of shop-tax was discontinued in that Municipality. The Officer states that it is difficult for him at this distance of time to remember the exact circumstances which led to the discontinuance of the tax. He, however, feels that it was in the nature of a double levy in as much as mohatarfa was also levied on a building in a portion of which a shop was kept or business carried on, this portion being subject to shop-tax and that this double levy was not authorized by the Bye-laws of the Municipality or any Special Rules framed in this behalf. He says that the revised assessment after the omission of the shop-tax was given effect to with the approval, obtained informally, of the then Deputy Commissioner, Mr T G Rama Iyer, the revision of assessment having ~~fix~~ just been completed by an Assessing Officer specially appointed for the purpose, and that this revision resulted in an increase of Rs 950/- in the Demand under Assessed Taxes of the Municipality. He further states that immediately after the revision was given effect to he was transferred from Sidlaghatta and he could not possibly ~~af~~ take up the question of regularization of the levy of other taxes in that Municipality and requests that, if by inadvertance any omission has occurred,, he may kindly be excused.

Shop-tax is quite different from mohatarfa tax and the one should not have been mistaken for the other. The President, should, have obtained sanction of competent authority to stop the levy of shop-tax or at any rate should have sought for clear instructions if any doubts were felt in the matter. The Municipal Council have however since resolved to renew the levy of the tax and the

p t o

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the ~~tax~~ proposal is to first separately examined in this office
and will be submitted to Government for orders in due course

"C o p y"

Bhambhani
28/1/34
District Officer, Sategar,
Polar District
pm

